155-03-11, dated the 7th August 1907, that no land not actually required to be reserved should be kept out of cultivation. In deciding whether a land containing date trees should be given out for cultivation or reserved, it has been laid down that in the case of all assessed lands the requirements of *bonâ fide* cultivation shall have precedence over those of the toddy revenue. When areas are selected for reservation by the Forest Department, the proposals are carefully examined by the Revenue Commissioner and at the time of settlement the needs of cultivation and of the raiyats are fully provided for. Portions of Amrut Mahal Kavals which may be conveniently spared by the Department are given out for cultivation and applications for further grant of lands in particular Amrut Mahal Kavals will be carefully considered.

(*b*) This is being done as far as possible. Each case will be decided on its merits. When the kavals are fully handed over, the question as to which of them may be granted for cultivation will be considered.

SUBJECT NO. 74.

Grant of kharab lands for cultivation though they are less in area than the prescribed minimum.

Mr. Ranga Chetty, Krishnarajpete Taluk.

Summary of discussion.—Unassessed kharab dry lands are not usually let out for cultivation if they are less than six acres in area. This causes hardship to poor raiyats. Moreover most of the kharab lands do not comprise six acres at places fit for cultivation. It is therefore prayed that lands of smaller extent comprising at least two acres may be assessed and given out to raiyats when applied for.

Reply of Government.—The question of reducing the minima is under the consideration of Government and early orders will be passed in the matter.

SUBJECT NO. 75.

Grant of relinquished bagayat and on progressive tenure.

Mr. Kigga Channakesava Rao, Koppa Taluk.

Summary of discussion.—The present rule regarding the disposal of bagayat lands brought under Government waste does not admit of the grant of such lands on progressive tenure within a period of three years from the date of the relinquishment or forfeiture of such lands. Such lands are generally allowed to lapse into Government waste only when the return from them is so small that it hardly covers the full assessment thereon. Should a further period of three years be allowed to elapse before they are granted for cultivation, the lands will have become utterly incapable of reclamation. It is requested that this undesirable restriction may be removed.

Reply of Government.—The rule requiring that the land should have been unoccupied for three years has been prescribed with the object of preventing persons from fraudulently relinquishing lands and taking them up soon after under the favorable terms allowed by the rules. When,

however, it is proved that any particular land has remained out of cultivation owing to the heaviness of the assessment, that there is no demand for it and that a concession may be allowed without injury to the interests of Government, special recommendations may be sent up to Government and such will be favorably considered.

SUBJECT No. 76.

Reduction of tax on vacant building sites and hittals.

(1) Messrs. A. Narasimhaiya and Ramaiya, Malvalli Taluk.

(2) Kalhalli Chikmallappa, Gundlupet Taluk.

(3) & (4) Messrs. A. Shama Rao and B. Sitaramaiya, Chikmagalur Taluk.

Summary of discussion.—(1) The minimum tax on vacant building sites less than ten guntas and on hittals is annas 8. As this is a hardship to poor raiyats, it is prayed that the tax on hittals of less extent than the above and on vacant building sites be reduced in proportion.

(2) Irrespective of the extent of land owned by each individual, shanbhogs demand a uniform tax on vacant building sites. As this is a hardship to people, it is requested that the tax may be regulated according to the extent of land held by villagers.

(3) The present limit of ten guntas allowed free of tax includes the dwelling house also. It tends to make the houses insanitary. It is requested that the limit of hittal land allowed free of assessment be increased to 30 guntas.

(4) Hul-hittals may be exempted from assessment, as the tax is a burden on the poor raiyats.

Reply of Government.—The reduction of the minimum rate of assessment on hittals in Malnad and Maidan and the increase of the extent of the non-taxable minimum in the Malnad are noted for favorable consideration in connection with the proposals received from the Revenue Commissioner in the matter.

SUBJECT No. 77.

Enhancement of assessment during re-survey.

Mr. Channabasappa Gowda, Nagar Taluk.

Summary of discussion.—It is requested that no addition may be made at the revision settlement to the existing rates of assessment which are already high.

Reply of Government.—Noted and referred to the Superintendent of Survey.

SUBJECT No. 78.

Enhancement of wet rates during re-survey is a hardship to raiyats.

Mr. Veerappa Reddi, Bangalore Taluk.

Summary of discussion.—The enhancement of wet rates in re-survey, as is evidenced in the Bangalore Taluk, is very discouraging to raiyats. The same may be reduced and the raiyats saved. The increase of wet rate from Rs. 4 to 7 per acre is very exorbitant especially where there is no adequate supply of water. In the case of tanks sufficient allowance has not been made for defective water-supply.

Reply of Government.—The rates have been pitched with great moderation. Water classification has been revised, and when there has been any diminution of water-supply, the same has been allowed for during the re-settlement. In the case of persons considering themselves